

### **FTE Adjustment**

#### **FTE Total**

Membership claimed – beginning balance							
Building/ Grade/ Program	Pupil's Name	Class	Description	Reference (statute, admin. rule, or manual section)	Claimed FTE	Adjusted FTE	
Final adjusted FTE count							

**Practical Note:** The district should be given a reasonable opportunity to resolve the above potential variances before the exit conference. Auditors should consider attaching supporting documentation as considered necessary.